



STATUTORY INSTRUMENTS.

**S.I. No. 674 of 2010**

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INCOME TAX (RELEVANT CONTRACTS) (AMENDMENT)  
REGULATIONS 2010

**(Prn. A10/1990)**

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The Revenue Commissioners, in exercise of the powers conferred on them by subsections (3A) and (6) of section 531 of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

1. These Regulations may be cited as the Income Tax (Relevant Contracts) (Amendment) Regulations 2010.

2. The Income Tax (Relevant Contracts) Regulations 2000 (S.I. No. 71 of 2000) are amended—

(a) in Regulation 2 by inserting the following definition:

“ ‘return period’ has the meaning assigned to it in subsection (1) of section 530 of the Act;”,

(b) in Regulation 3(3)—

(i) by substituting “€1,000,000” for “€6,340,000”, and

(ii) by substituting “a period of 5 years” for “a period of 3 years”,

(c) in Regulation 3(7) by substituting the following for subparagraph (c)(ii):

“(ii) the sub-contractor is not registered for value-added tax, where he or she is required to be so registered;”,

(d) in Regulation 7(3) by substituting “section 1052, 1053, 1054 or 1077E” for “section 1052, 1053 or 1054”,

(e) in Regulation 11 by substituting the following for paragraph (1):

“(1) A sub-contractor’s certificate shall, unless otherwise recalled or cancelled by the Revenue Commissioners, be valid for such period not exceeding 2 years as is specified by the Revenue Commissioners on the certificate.”,

(f) in Regulation 12 by substituting the following for paragraph (1):

“(1) The provisions of Part 42 of the Act relating to collection and recovery shall apply to the collection and recovery of any amount of tax which a person is liable under section 531 of the Act or, as the case

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 14th January, 2011.*

may be, under section 531 of the Act and these Regulations, to pay to the Collector General.”,

- (g) in Regulation 12 by deleting paragraph (3),
- (h) in Regulation 13—
  - (i) by substituting “return period” for “income tax month” in each place,
  - (ii) in paragraph (2)(d) by substituting “section 960L” for “section 962”, and
  - (iii) in paragraph (3) by substituting “return periods” for “income tax months”,
- (i) in Regulation 14 by substituting the following for paragraphs (1) and (2)—

“(1) Where the inspector, or such other officer as the Revenue Commissioners may nominate to exercise the powers conferred by this Regulation (hereafter in these Regulations referred to as ‘other officer’), has reason to believe that the total amount of tax which a person was liable under section 531 of the Act to remit in respect of a year was greater than the amount of tax, if any, paid by the person in respect of that year, then without prejudice to any other action which may be taken, the inspector or other officer may make an estimate in one sum of the total amount of tax which in his or her opinion should have been paid in respect of that year and may serve notice on the person specifying—

- (a) the total amount of tax so estimated,
- (b) the total amount of tax, if any, remitted by the person in relation to the said year, and
- (c) the balance of tax remaining unpaid.

(2) Where notice is served on a person under paragraph (1) of this Regulation—

- (a) the person may, if he or she claims that the total amount of tax or the balance of tax remaining unpaid is excessive, on giving notice in writing to the inspector or other officer within the period of thirty days from the service of the notice, appeal to the Appeal Commissioners,
- (b) on the expiration of the said period, if no notice of appeal is received or, if notice of appeal is received, on determination of the appeal by agreement or otherwise, the balance of tax remaining unpaid as specified in the notice or the amended

tax as determined in relation to the appeal shall become due in the same manner and be recoverable by the like proceedings as if—

- (i) the person was a principal, and
- (ii) the total amount of tax estimated in the notice were the amount of tax which the person was liable under section 531 of the Act to deduct from payments made by the person during the year specified in the notice.”,

and

(j) by inserting the following after Regulation 20—

*“Provision of information.* 20A. Where a person is required under subsection (3A) of section 531 of the Act to make a return on a prescribed form for a return period, the Revenue Commissioners may require the person to provide—

- (a) on that prescribed form, or
- (b) in such other manner and within such period as the Revenue Commissioners may specify,

in relation to that return period, information in relation to any or all of the following:

- (i) individual payments from which tax was deducted under subsection (1) of section 531 of the Act;
- (ii) the identity of each person to whom a payment was made from which tax was deducted under subsection (1) of section 531 of the Act;
- (iii) the details contained on any certificate given to an uncertified sub-contractor for the purposes of Regulation 6.”.

GIVEN under my hand,  
31 December 2010.

MICHAEL O’GRADY,  
Revenue Commissioner.

## EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

These Regulations amend the Income Tax (Relevant Contracts) Regulations 2000 (as amended), which govern the operation of Relevant Contracts Tax (RCT) in respect of payments made by principal contractors to subcontractors in the construction, meat processing and forestry industries. The main purpose of the Regulations is to give effect to certain revisions to the operation of RCT which were introduced under Section 29 of the Finance Act 2010.

The amendments to Regulations 2, 13 and 14 enable the introduction of a reduced filing frequency for certain principals. The new Regulation 20A facilitates the gathering of information from such principals.

The amendment of Regulation 3 relaxes the rules under which a subcontractor may apply to the Revenue Commissioners for a notice of exclusion from completing relevant contract declaration forms (forms RCT1) and extends the validity period of such notices. It also relaxes the RCT1 rules in relation to subcontractors who are not required to register for VAT.

The amendment of Regulation 11 enables the Revenue Commissioners to issue a subcontractor's certificate of authorisation (C2) for a period of up to two years.

The opportunity is also being taken to align Regulations 7, 12 and 13 with recent procedural changes in the Taxes Consolidation Act 1997 in relation to collection and recovery.

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